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## Filing tax returns for residential houses

Tax returns for residential houses have to be filed every three years as part of a general or simplified property tax assessment. All the information about the property has to reflect the circumstances as of 1 January current year.

### Year for general or special property taxation for residential houses

- [See which year it is general, simplified or special property taxation for residential buildings \(in Swedish\)](#)

### File your return using our e-service

There are several advantages to filing a tax return for your residential house using our e-service:

- Your tax return will be complete, as the e-service ensures that all the required information is included.
- You can see what the preliminary assessment value will be before you submit your return.
- You get a receipt on which all the information you submitted is specified.
- You as well as the Swedish Tax Agency avoid paper use.
- All part-owners of a property can log in and see the tax return.

### Use our e-service

Use our e-service Property tax return, residential houses (in Swedish: Fastighetsdeklaration, småhus).

The opening hours for the e-service are seen in the white box next to the yellow log-in button. If the the e-service is closed you see the text "Stängd" in the white box.

### How to use the e-service

- [How to use our e-service Property tax return, residential houses \(in english\)](#)

[Fastighetsdeklaration, småhus](#)

Stängd

## Information

E-tjänsten Fastighetsdeklaration, småhus är stängd och öppnar åter i slutet av januari 2025.

## What is a residential house?

A residential house is a building containing one or two housing units. Detached houses, terraced houses, linked houses and semidetached houses are all classified as residential houses, as are buildings on leasehold sites if they are prepared for residential use. A residential house on a leasehold site, such as an allotment-garden cottage, must be assessed for taxation as a property despite being classed as movable property. A residential housing unit can also be an undeveloped plot of land on which the owner intends to construct residential houses.

The property tax assessment does not differentiate between residential houses used as a permanent residences and those used as holiday homes.

## Residential houses on an agricultural property

A residential house located on a property that also includes productive land (arable land, pastureland or forest land) is classified as a residential house on an agricultural property.

- [Filing tax returns for agricultural properties](#)

## Download brochures

- [Deklarera ditt småhus \(SKV 350\)](#)
- [Småhus fastighetstaxering – Förslag till nytt taxeringsvärde \(SKV 351\)](#)

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